Tuesday, 14 January 2025

Not-for-profits Unit
Treasury
Langton Cres
Parkes ACT 2600

Via email: charitiesconsultation@charity.gov.au

**Exposure Draft: Australian Charities and Not-for-profits Commission (Consequential and Transitional) Regulations 2025**

Chartered Accountants Australia and New Zealand (CA ANZ) and CPA Australia represent over 310,000 professional accountants who work in diverse roles across public practice, commerce, industry, government and academia throughout Australia, New Zealand and internationally. We welcome the opportunity to respond to the consultation on the extension of the existing ACNC transitional reporting arrangements applicable to entities who also report to the Office of the Registrar of Indigenous Corporations, the Department of Education and cooperatives in each state and territory and make this submission on behalf of our members and in the public interest.

Over the 12 years that these transitional provisions have been effective, there has been no indication that they have not been working well, facilitating an effective reduction in the reporting burden faced by these entities. On this basis we strongly support the extension of these reporting arrangements to 2028-29.

As we have noted in previous submissions relating to the ACNC legislation, we believe the reporting relief these regulations provide is of such benefit that it should be made a permanent feature of the ACNC legislation, rather than included only in regulations as transitional relief.

Should you have any questions about the matters raised in this submission or wish to discuss them further, please contact either Amir Ghandar (CA ANZ) at Amir.Ghandar@charteredaccountantsanz.com or Ram Subramanian (CPA Australia) at Ram.Subramanian@cpaaustralia.com.au.

Sincerely,

**Simon Grant FCA**
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